UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

PVH CORP., Interpleader-Plaintiff, -v- LEAH KEITH-HOULE and ESTATE OF STEVEN HOULE, Interpleader-Defendants.	HON. RICHARD J. SULLIVAN, U.S.D.J. Civil Action No. 1:16-cv-01401

DECLARATION OF ROBERT J. KIPNEES, ESQ. IN SUPPORT OF PVH CORP.'S MOTION FOR ATTORNEYS' FEES

I, Robert J. Kipnees, hereby declare, pursuant to 28 U.S.C. § 1746 as follows:

1. I am an attorney admitted to practice law in the Southern District of New York, and a partner with the firm Lowenstein Sandler LLP, counsel for interpleader-plaintiff PVH Corp. ("PVH") in the above-captioned matter. I have been practicing law since 1980, and have extensive experience in ERISA matters.

2. On behalf of PVH, I respectfully submit this declaration in support of PVH's motion for attorneys' fees and costs incurred in connection with bringing this interpleader action to determine the rightful recipient of certain proceeds of a tax-qualified savings and retirement plan and related trust known as the PVH Associates Investment Plan ("the Plan"), of which PVH is the administrator and fiduciary.

3. Prior to filing the Complaint, my partner, Andrew E. Graw, reached out to the Estate via letter and advised that if the Estate wished to seek a disclaimer from Leah Keith-Houle, PVH would review such disclaimer and consider whether PVH could treat Steven Houle as having died without a beneficiary designation on file. PVH further advised that if it did not

receive a response by December 18, 2015, it would "proceed accordingly." The Estate never advised PVH that it intended to seek a disclaimer from Ms. Houle.

4. I have either performed personally, or supervised, all legal services provided for PVH on this matter, which have included drafting the interpleader complaint, telephone and email communications with Defendants (or their counsel) and PVH, and communications with the Court about the status of the case. All of the work done in this case was reasonable and necessary.

5. My work on this case has been performed at the rate of $700/hour. My partner, Andrew E. Graw, is billed at $715/hour. The associate on this file, Naomi D. Barrowclough, is billed at $420/hour. These rates are consistent with the standard rates Lowenstein Sandler charges its clients for matters similar to this matter handled in this geographic location.

6. Attached hereto as **Exhibit A** is a true and correct copy of itemized invoices sent to PVH reflecting time recorded by Lowenstein Sandler LLP professionals in connection with this matter for February, March, and April, 2016.

7. Attached hereto as **Exhibit B** is a true and correct copy of the itemized pre-bills for the months of May and June 2016 which will be billed shortly as my firm finalizes those monthly invoices.

8. PVH does not seek any fees associated with preparing its Motion for Attorneys' Fees, which were incurred in the latter part of June 2016.

I certify that the foregoing statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

_s/ Robert J. Kipnees
Robert J. Kipnees, Esq.

Dated: June 13, 2016

EXHIBIT A

Lowenstein Sandler LLP

Lowenstein Sandler LLP
New York Palo Alto Roseland Washington, DC
T: 973 597 2500 F: 973 597 2400
Tax ID #[redacted]

March 18, 2016
Invoice Number: 768565

File No: 11768-11

PVH Corp.
Attn: Mark Fischer, Esq.
General Counsel
200 Madison Avenue
New York, NY 10016

TO ENSURE PROPER CREDIT, PLEASE INCLUDE INVOICE NUMBER ON YOUR CHECK AND RETURN THE ENCLOSED REMITTANCE COPY OF THIS PAGE. PROFESSIONAL FEES, DISBURSEMENTS AND OTHER CHARGES ARE COMPILED AS ENTERED ON OUR RECORDS THROUGH THE BILLING DATE BELOW. PROFESSIONAL FEES, DISBURSEMENTS OR OTHER CHARGES POSTED SUBSEQUENT TO THAT DATE WILL BE REFLECTED IN FUTURE INVOICES.

For professional services rendered through February 29, 2016 in connection with Interpleader Action:

Counsel Fee	$5,012.00
Total This Invoice	$5,012.00

Payable on Receipt
Please reference Account Number: 11768; Invoice Number: 768565

Check Payment	Wire/ACH Transfer Instructions
Check Payable to: Lowenstein Sandler LLP 65 Livingston Avenue Roseland, New Jersey 07068	Bank Name: [redacted] Account Name: [redacted] ABA/Routing Number: [redacted] Account Number: [redacted] SWIFT Code: [redacted]

TIME DETAIL FOR MATTER 11 / Interpleader Action:

Date	Timekeeper	Hours	Time Narrative
02/05/16	Barrowclough, Naomi D.	1.10	Review client documents; confer with R. Kipnees re: interpleader complaint
02/05/16	Kipnees, Robert J.	0.30	Interoffice conference with N. Barrowclough; review research re: inter pleader and sample interpleader complaint
02/08/16	Barrowclough, Naomi D.	3.10	Draft complaint for interpleader
02/09/16	Kipnees, Robert J.	0.40	Review and revise draft interpleader complaint; interoffice conference with N. Barrowclough
02/11/16	Barrowclough, Naomi D.	0.30	Make edits to interpleader complaint per comments from R. Kipnees
02/16/16	Barrowclough, Naomi D.	0.30	Review A. Graw changes to interpleader complaint
02/16/16	Kipnees, Robert J.	0.30	Review revisions to draft complaint; interoffice conference with N. Barrowclough
02/22/16	Barrowclough, Naomi D.	1.30	Confer with E. Hendrickson re: interpleader action; make edits to draft complaint; assemble exhibits; draft letter to client re: same
02/22/16	Kipnees, Robert J.	0.20	Interoffice conference with N. Barrowclough; review and revise revised complaint
02/23/16	Kipnees, Robert J.	0.70	E-mails to and from M. Fischer and J. Hellman; interoffice conferences with N. Barrowclough and with A. Graw
02/24/16	Barrowclough, Naomi D.	1.50	Prepare waiver notices for both defendants; draft letter to L. Keith-Houle enclosing. same
02/24/16	Kipnees, Robert J.	0.30	Review notices from court; interoffice conferences with N. Barrowclough
02/29/16	Kipnees, Robert J.	0.40	Telephone conference with S. Sorenson; interoffice conferences with N. Barrowclough

TIMEKEEPER SUMMARY:

Timekeeper Name	Hours Billed	Rate	Bill Amount
Kipnees, Robert J.	2.60	$700.00	$1,820.00
Barrowclough, Naomi D.	7.60	420.00	3,192.00
TOTAL ALL TIMEKEEPERS	10.20		$5,012.00

Lowenstein Sandler LLP

Lowenstein Sandler LLP
New York Palo Alto Roseland Washington, DC
T: 973 597 2500 F: 973 597 2400
Tax ID #[redacted]

April 19, 2016
Invoice Number: 771284

File No: 11768-11

PVH Corp.
Attn: Mark Fischer, Esq.
General Counsel
200 Madison Avenue
New York, NY 10016

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PROFESSIONAL FEES, DISBURSEMENTS OR OTHER CHARGES POSTED SUBSEQUENT TO THAT DATE WILL BE REFLECTED IN FUTURE INVOICES.

For professional services rendered through March 31, 2016 in connection with Interpleader Action:

Counsel Fee	$1,778.00
Disbursements	400.00
Total This Invoice	**$2,178.00**

Payable on Receipt
Please reference Account Number: 11768; Invoice Number: 771284

Check Payment	Wire/ACH Transfer Instructions
Check Payable to: Lowenstein Sandler LLP 65 Livingston Avenue Roseland, New Jersey 07068	Bank Name: [redacted] Account Name: [redacted] ABA/Routing Number: [redacted] Account Number: [redacted] SWIFT Code: [redacted]

TIME DETAIL FOR MATTER 11 / Interpleader Action:

Date	Timekeeper	Hours	Time Narrative
03/01/16	Barrowclough, Naomi D.	0.30	E-mail S. Sorenson waiver forms for service on Estate of Steven Houle
03/08/16	Barrowclough, Naomi D.	0.30	Draft litigation hold notice
03/09/16	Kipnees, Robert J.	0.30	Review and revise draft litigation hold notices; interoffice conference with A. Graw; e-mail to M. Fischer
03/10/16	Kipnees, Robert J.	0.20	E-mails to and from M. Fischer
03/14/16	Barrowclough, Naomi D.	0.40	File executed waiver of summons for Estate of Steven Houle
03/15/16	Kipnees, Robert J.	0.20	Review letter to court from L. Houle
03/25/16	Barrowclough, Naomi D.	0.20	Review order from Judge Sullivan; calendar due dates; confer with R. Kipnees re: same
03/25/16	Kipnees, Robert J.	0.40	Review order from Court; interoffice conference with N. Barrowclough; interoffice conference with A. Graw
03/29/16	Barrowclough, Naomi D.	0.70	Draft letter to defendants enclosing court order
03/29/16	Kipnees, Robert J.	0.30	Review and revise draft letter to parties; interoffice conferences with N. Barrowclough and with A. Graw

DISBURSEMENTS FOR MATTER 11 / Interpleader Action:

Description	Amount
Filing fees	$400.00
TOTAL DISBURSEMENTS	**$400.00**

TIMEKEEPER SUMMARY:

Timekeeper Name	Hours Billed	Rate	Bill Amount
Kipnees, Robert J.	1.40	$700.00	$980.00
Barrowclough, Naomi D.	1.90	420.00	798.00
TOTAL ALL TIMEKEEPERS	3.30		$1,778.00

Lowenstein Sandler LLP
New York Palo Alto Roseland Washington, DC
T: 973 597 2500 F: 973 597 2400
Tax ID #[redacted]

May 17, 2016
Invoice Number: 774442

File No: 11768-11

PVH Corp.
Attn: Mark Fischer, Esq.
General Counsel
200 Madison Avenue
New York, NY 10016

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For professional services rendered through April 30, 2016 in connection with Interpleader Action:

Counsel Fee	$784.00
Disbursements	108.70
Total This Invoice	$892.70

Payable on Receipt
Please reference Account Number: 11768; Invoice Number: 774442

Check Payment	Wire/ACH Transfer Instructions
Check Payable to: Lowenstein Sandler LLP 65 Livingston Avenue Roseland, New Jersey 07068	Bank Name: [redacted] Account Name: [redacted] ABA/Routing Number: [redacted] Account Number: [redacted] SWIFT Code: [redacted]

TIME DETAIL FOR MATTER 11 / Interpleader Action:

Date	Timekeeper	Hours	Time Narrative
04/04/16	Kipnees, Robert J.	0.40	Interoffice conference with A. Graw; revise correspondence to parties; e-mail to M. Fischer and J. Hellman
04/27/16	Barrowclough, Naomi D.	0.40	Draft follow-up letter to interpleader defendants re: case management plan and scheduling order
04/28/16	Barrowclough, Naomi D.	0.30	Make edits to letter to interpleader defendants; confer with R. Kipnees re: same
04/28/16	Kipnees, Robert J.	0.30	Interoffice conference with N. Barrowclough; review and revise draft letters to parties

DISBURSEMENTS FOR MATTER 11 / Interpleader Action:

Description	Amount
Messenger and delivery charges	$107.50
Printing and Duplicating Services - Internal	1.20
TOTAL DISBURSEMENTS	**$108.70**

TIMEKEEPER SUMMARY:

Timekeeper Name	Hours Billed	Rate	Bill Amount
Kipnees, Robert J.	0.70	$700.00	$490.00
Barrowclough, Naomi D.	0.70	420.00	294.00
TOTAL ALL TIMEKEEPERS	1.40		$784.00

EXHIBIT B

*Attorney Review: Kipnees, Robert J.*__________

NOTE: PLEASE CHOOSE ONE OF THE FOLLOWING BEFORE RETURNING THIS PREBILL TO THE ACCOUNTING DEPARTMENT - MAKE ALL EDITS AND RETURN
_____ A REVISED PREBILL OR _____ A FINAL BILL

Lowenstein Sandler LLP

STANDARD PREBILL

No: 1285016 / Billing Atty: [redacted] Edit Date: / /
Biller: [redacted]

Billing Frequency: Monthly

B Rate = Approved (Aderant Level 1)
Prepared: 06/13/16 12:27:18

June 3, 2016

Invoice Number: 0

File No: 11768 - 11

E-BILLING CLIENT

PVH Corp.
Attn: Mark Fischer, Esq., General Counsel
200 Madison Avenue
New York, NY 10016

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For professional services rendered through May 31, 2016 in connection with Interpleader Action:

Counsel Fee	$2,877.50
Disbursements	129.17
Total This Statement	$3,006.67

MATTER: 11 – Interpleader Action – *Open Date: 02/25/16 – Intake Date: 03/15/16 - Financial Review Date: 03/28/16*

TIME DETAIL FOR MATTER 11 / Interpleader Action – **RATE LEVEL 1**

Date/ Time ID/Prt	Timekeeper	Hours	Base Value	To Bill Value	Time Narrative
05/09/16 10063480 Y	Barrowclough, N	0.70	$294.00	$294.00	Draft response letter to S. Sorenson re: interpleader matter
05/09/16 10058981 Y	Graw, A	0.50	357.50	357.50	Review letter from counsel to Houle estate; conference with R. Kipnees and review response
05/09/16 10067665 Y	Kipnees, R	0.50	350.00	350.00	Correspondence from S. Sorenson; interoffice conference with A. Graw and with N. Barrowclough; review and revise draft letter to S. Sorenson
05/16/16 10067735 Y	Barrowclough, N	1.10	462.00	462.00	Draft letter to Judge Sullivan; confer with A. Graw re: same
05/16/16 10073599 Y	Kipnees, R	0.20	140.00	140.00	Review and revise draft letter to Judge K. Sullivan; interoffice conference with N. Barrowclough
05/25/16 10086017 Y	Barrowclough, N	0.30	126.00	126.00	Finalize letter to Judge Sullivan; draft case management plan
05/25/16 10088929 Y	Kipnees, R	0.30	210.00	210.00	Interoffice conference with N. Barrowclough; review draft case management plan
05/26/16 10089874 Y	Barrowclough, N	1.40	588.00	588.00	Finalize letter to Judge Sullivan with attachments; draft certification of service; file same
05/26/16 10088941 Y	Kipnees, R	0.50	350.00	350.00	Review and revise draft letter brief; interoffice conference with N. Barrowclough; telephone conference with Judge Sullivan's chambers
TOTAL FEES		5.50	$2,877.50	$2,877.50	

TIMEKEEPER SUMMARY FOR MATTER: 11 / Interpleader Action

Attorney Name	Init.	ID#	Type	HRS	Rate	Fees
Graw, Andrew E.	AG	2321	Partner	0.50	$715.00	$357.50
Kipnees, Robert J.	RJK	3326	Partner	1.50	700.00	1,050.00
Barrowclough, Naomi D.	NDB	4142	Associate	3.50	420.00	1,470.00
TOTAL FEES				5.50		$2,877.50

DISBURSEMENT SUMMARY FOR MATTER: 11 / Interpleader Action

Description	Base Amount	Bill Amount
Printing and Duplicating Services - Internal - Photocopies - Infortext	$0.12	$0.12
Messenger and delivery charges - Federal Express	129.05	129.05
Total Disbursements	**$129.17**	**$129.17**

DETAILED DISBURSEMENTS: ***NOTE: No details for photocopies, facsimilie, internal telephone calls, and postage are provided. If you wish to see the details, please contact your billing specialist.***

Date of Transaction	Description	Phase.Task		Amount
Federal Express				
05/10/16	Federal Express VENDOR: Federal Express Corp. INVOICE#: 541601366 DATE: 5/13/2016 REFERENCE: 11768.11 TRACKING #: 641819292713 SEND FROM:KIPNEES ROBERT J. LOWENSTEIN SANDLER PC 6 BECKER FARM ROAD ROSELAND NJ 07068 SEND TO: ESTATE OF STEVEN HOULE C/O STEVEN R. SORENSON ESQ. 2905 UNIVERSAL STREET SUITE 2 OSHKOSH WI 54904 US		$22.04	
05/26/16	Federal Express VENDOR: Federal Express Corp. INVOICE#: 543799244 DATE: 6/3/2016 REFERENCE: 11768.11 TRACKING #: 641819294315 SEND FROM:KIPNEES ROBERT J. LOWENSTEIN SANDLER PC 6 BECKER FARM ROAD ROSELAND NJ 07068 SEND TO: HONORABLE RICHARD J. SULLIVAN THURGOOD MARSHALL UNITED STATE 40 FOLEY SQUARE NEW YORK NY 10007 US		17.05	
05/26/16	Federal Express VENDOR: Federal Express Corp. INVOICE#: 543799244 DATE: 6/3/2016 REFERENCE: 11768.11 TRACKING #: 641819294326 SEND FROM:KIPNEES ROBERT J. LOWENSTEIN SANDLER PC 6 BECKER FARM ROAD ROSELAND NJ 07068 SEND TO: LEAH KEITHHOULE 105 PINE CONE LANE CHATTANOOGA TN 37415 US		32.96	
05/26/16	Federal Express VENDOR: Federal Express Corp. INVOICE#: 543799244 DATE: 6/3/2016 REFERENCE: 11768.11 TRACKING #: 641819294337 SEND FROM:KIPNEES ROBERT J. LOWENSTEIN SANDLER PC 6 BECKER FARM ROAD ROSELAND NJ 07068 SEND TO: STEVEN R. SORENSON ESQ. STEVEN R. SORENSON ESQ. 2905 UNIVERSAL ST. OSHKOSH WI 54904 US		29.29	
05/27/16	Federal Express VENDOR: Federal Express Corp. INVOICE#: 543799244 DATE: 6/3/2016 REFERENCE: 11768.11 TRACKING #: 641819294348 SEND FROM:BARROWCLOUGH NAOMI D. LOWENSTEIN SANDLER PC 6 BECKER FARM ROAD ROSELAND NJ 07068 SEND TO: LEAH KEITHHOULE N/A 105 PINE CONE LANE CHATTANOOGA TN 37415 US		27.71	
	Federal Express subtotal			**$ 129.05**
Photocopies:	1 pages at $0.12 per page			**$0.12**

TOTAL DISBURSEMENTS **$129.17**

TIMEKEEPER SUMMARY FOR ALL MATTERS ON THIS PREBILL

Attorney Name	Init.	ID#	Type	Hrs	Rate	Fees
Graw, Andrew E.	AG	2321	Partner	0.50	$715.00	$357.50
Kipnees, Robert J.	RJK	3326	Partner	1.50	700.00	1,050.00
Barrowclough, Naomi D.	NDB	4142	Associate	3.50	420.00	1,470.00
TOTAL FEES				5.50		$2,877.50
PREM/-DISC						0.00
TOTAL ADJ. FEES						$2,877.50

DISBURSEMENT SUMMARY SECTION FOR ALL MATTERS ON THIS PREBILL

Code	Description	Amount
COPYIN	Photocopies - Infortext	$0.12
FEDX	Federal Express	129.05
	TOTAL DISBURSEMENTS	$129.17

*** * * * This is the end of prebill number 1285016 * * * ***

Attorney Review: Kipnees, Robert J.__________

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Lowenstein Sandler LLP

STANDARD PREBILL

No: [redacted] Billing Atty: [redacted] Edit Date: / /
Biller: [redacted]

Billing Frequency: Monthly

B Rate = Approved (Aderant Level 1)
Prepared: 06/13/16 12:32:04

June 13, 2016

Invoice Number: 0

File No: 11768 - 11

E-BILLING CLIENT

PVH Corp.
Attn: Mark Fischer, Esq., General Counsel
200 Madison Avenue
New York, NY 10016

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For professional services rendered through June 13, 2016 in connection with Interpleader Action:

Counsel Fee	$4,568.00
Total This Statement	$4,568.00

UNAPPLIED CASH:

Matter	Unapplied	On Acct Fees	On Acct Disb	Retainer	Total
Total available for client:					**$0.00**

There is no unapplied cash for this matter(s).

Special Billing Requirements for this client:

6/24/14: Effective 9/1/14 paper invoices are no longer accepted - must be submitted through Serengeti (dcc)

MATTER: 11 – Interpleader Action – *Open Date: 02/25/16 – Intake Date: 03/15/16 - Financial Review Date: 03/28/16*

TIME DETAIL FOR MATTER 11 / Interpleader Action – **RATE LEVEL 1**

Date/ Time ID/Prt	Timekeeper	Hours	Base Value	To Bill Value	Time Narrative
06/01/16 10095554 Y	Barrowclough, N	1.30	$546.00	$546.00	Review complaint, exhibits, and correspondence with court in preparation for status conference
06/02/16 10103927 Y	Barrowclough, N	1.10	462.00	462.00	Prepare for conference before Judge Sullivan; confer with A. Graw re: case law; enter notice of appearance
06/03/16 10103339 Y	Barrowclough, N	0.60	252.00	252.00	Participate in initial status conference before Judge Sullivan; confer with R. Kipnees and A. Graw re: same
06/03/16 10104182 Y	Graw, A	0.30	214.50	214.50	Conference with N. Barrowclough re: court conference
06/04/16 10106486 Y	Kipnees, R	0.20	140.00	140.00	Review memo from N. Barrowclough

TIMEKEEPER SUMMARY FOR MATTER: 11 / Interpleader Action

Attorney Name	Init.	ID#	Type	HRS	Rate	Fees
Graw, Andrew E.	AG	2321	Partner	1.20	$715.00	$858.00
Kipnees, Robert J.	RJK	3326	Partner	0.80	700.00	560.00
Barrowclough, Naomi D.	NDB	4142	Associate	7.50	420.00	3,150.00
TOTAL FEES				**9.50**		**$4,568.00**

THERE ARE NO DISBURSEMENTS FOR MATTER NO: 11 / Interpleader Action